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ABSTRACT

This ERIC Digest discusses the issue of the school district management audit--a comprehensive examination of an organization in order to assess efficient use of resources and program effectiveness. Several aspects of the management audit issue are covered in question-and-answer format: (1) What is a management audit? (2) What areas are covered by an audit? (3) How does a school district implement a management audit (seven steps are included)? (4) How are some school districts carrying out management audits? and (5) What are the benefits of a management audit? Appended are nine references. (SI)

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THE SCHOOL DISTRICT MANAGEMENT AUDIT

By Amy Klauke

According to one estimate, only 5 to 10 percent of U.S. school districts systematically evaluate their performance (Genck 1987). Boards of education and central office officials who want to assess and improve their districts' educational effectiveness can do so by means of a management audit.

What is a management audit?

A management audit is a comprehensive examination of an organization in order to assess efficient use of resources and program effectiveness. Like a financial audit, a management audit "involves a close examination of certain practices" to see how well the district is meeting its standards (Buttram, Corcoran, and Hansen 1986). Audits may address the organizational structure, curriculum, finances, or general management and may be broad or narrow in scope.

According to Tobyann Boonin and Paul Neuwirth (1983), a management audit is usually comprised of the following actions:

- identifying management objectives
- determining current facts and conditions that reflect these objectives
- defining problems and pointing out improvement opportunities
- presenting findings to the school board

"The core of the audit," say Buttram and colleagues, "is a series of interviews and the administration of a questionnaire." Once the data are gathered, a report presenting the results of the audit is prepared for the school board.

What areas are covered by an audit?

An audit typically assesses a broad range of management functions, such as the following: decision-making and evaluation processes, policy-making, resource allocation, communication procedures, and goal setting and verification. The audit can also examine the districts' work environment, improvement process, and relationship with the community.

In addition to examining performance of particular functions, William Cooley (1983) suggests studying the efficacy, quality, and equality of the overall school system. Likewise, evaluation should consider the continuity and integration of curriculum, as well as measuring individual programs and classrooms, he says. Fenwick English (1984) suggests assessing the design, delivery, and measurement of the taught curriculum and determining how these areas might be better aligned.

How does a school district implement a management audit?

After deciding to carry out an audit, a school board must then determine whether to hire an independent auditor, adopt a model that has been successfully used elsewhere, or create a task force to design and carry out their own audit. Robert Krajewski (1983) warns that hiring an independent auditor may be construed as a gesture of bad faith, breeding division between the board and superintendent. He adds that such evaluations are best done by someone with comprehensive understanding of a school district. "You can't measure the achievement of education objectives with the same precision as you can measure revenues and expenses," he observes.

A successful internally managed audit, according to Barbara Hansen and Thomas Corcoran (1986), includes the following steps:

- board orientation to the audit process
- audit team selection
- plan development
- interviews and surveys
- data analysis
- preparation of audit report
- revision and presentation to board

English (1979) adds that "the school system should be able to demonstrate how such information has been coded and examined for reliability and validity," and to show how these data have been utilized toward program improvement. Cooley, warning about possible data corruption, suggests collecting multiple indicators for particular evaluative areas and continuously refining them.

How are some school districts carrying out management audits?

Illinois' Lake Forest School District, Genck reports, applied a school management model devel-

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oped through the School Performance Research Project and sponsored by the Illinois Association of School Boards. The model targets three areas for management evaluation:

- Board Policy: teamwork and accountability
- Management: systems and responsibility
- Performance: measures and standards

The New Jersey School Boards Association and Research for Better Schools established a diverse, internal task force to examine research data on effective school organization and on correlations between district procedures and school effectiveness. The task force then developed a list of district practices that support student achievement. These items were then evaluated, modified, and validated (Buttram and others 1986).

Pittsburgh Public Schools collected data on the district's performance over a five-year period, permitting examination of trends. These results, Cooley says, were then organized into priority areas, the problems defined, and specific strategies implemented.

What are the benefits of a management audit?

A well-administered auditing system can provide evaluations that reflect how a school system is managing its human and financial resources. An audit that possesses valid and measurable objectives keeps a school district true to its purpose. Using data obtained from the audit to measure the district's success in meeting its fundamental education objectives allows the district to adjust its efforts in order to achieve its broader goals. "A well-managed school system," English (1979) claims, "is capable of changing its direction when necessary." Other benefits of management audits, Hansen and Corcoran explain, include the following:

- a clearer picture of which activities affect student achievement
- up-to-date data on which to base improvement plans
- a framework from which to conduct ongoing district evaluation
- a method of organizing and disseminating information about the district

Student learning, parent and teacher satisfaction, board confidence, accountability, and a common sense of purpose between organizational levels can be results of a well-managed district auditing procedure, Genck reports. Open communication of evaluations, improvement plans, and their results can lead to better community relations.

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